# Recording for the Blind, Inc.

Annual Report for the Fiscal Year 1976-77



Free taped educational books for the blind and physically handicapped





## **Learning Through Listening**

...a small glimpse into the RFB Master Tape Library which contains over 37,000 recorded textbooks.... the largest resource of its kind in the world.

### RFB's Record of Service: 1976-77

- Volunteers at the 29 RFB Recording Studios across the country recorded 4,476 new titles (79,899 hours of newly recorded reading), all requested by individual students.
- As of June 30, 1977, 37,829 titles were available in RFB's Master Tape Library.
- RFB served 12,650 borrowers at all educational levels with 89,645 completely recorded books (1,549,625 taped hours of reading) all without charge. The exact figures are:

6,611 books to 1,368 elementary school students

23,392 books to 4,484 high school students

31,195 books to 3,739 undergraduates

12,396 books to 917 graduate students

11,406 books to 1,197 business and professional people

4,645 books to 945 adult students

## Message from the President & Executive Director



Peter Brock Putnam President



Stuart Carothers Executive Director

s the figures on the opposite page show, our twenty-sixth year has been the most successful in the history of Recording for the Blind. Since 1970, when we completed the conversion from disc to tape, we have doubled the circulation of books to 89,645 and increased the number of borrowers by more than half, to 12,650. Yet despite inflation, the average cost of providing a book is virtually the same.

Our dedicated volunteers logged a record 350,000 hours of service which has been assigned a monetary value of \$4,250,000, or approximately double our national headquarter expenses including the total operations of the Master Tape Library. Thus, every dollar contributed last year was matched by two dollars of volunteer service.

The duplication of the books now in our Master Tape Library is 80% complete, and its preservation from fire or other disaster is practically assured.

Perhaps best of all from a consumer standpoint, more than 63% of our books are now being duplicated and circulated on handy

cassettes, saving our borrowers hours of fumbling and frustration in changing cumbersome open reels.

For the second successive year, income exceeded expenditures, but our needs are great, and our accumulated reserves and endowment of \$2,800,000 would finance our program for barely one year. Income from this reserve could finance less than 6% of our budget. In comparison with the reserves of such sister agencies as the New York Lighthouse (\$10,000,000), the American Foundation for the Blind (\$18,000,000), and the Seeing Eye (\$26,000,000), we are poorly endowed. Plans for accelerating, expanding, and improving library services call for considerable investment in the near future.

At peak periods, particularly at the beginning of the school year, requests pour into headquarters at the rate of one every thirty seconds, causing critical delays. To speed delivery to our waiting students, we plan computerization of production that will reduce our processing time to five working days. With the installation of moveable steel shelves for storage and a computer

to identify projected demand, we can use slack periods to duplicate a "standby" library anticipating requests.

When the duplicate Master Tape Library is complete, the installation of tape duplicators will convert the storage facility into a backup production plant.

Finally, a computerized catalogue by topic will make full reference services available to our students and enormously enhance the library's usefulness for research.

We cannot close without heartfelt thanks for the generosity of our contributors, the dedication of our professional staff, the professionalism of our volunteers, and the courage, intelligence, and determination of our users who make RFB what it is.

Peter Brock Putnam President

Stuart Capthers

Peter B. Petermi

Stuart Carothers Executive Director

# The primary purpose of Recording for the Blind is educational

RFB provides, free on loan, taped books for educational purposes to blind or otherwise print-handicapped students from grammar to graduate school throughout the United States and in thirty-five foreign countries. It enables them to equip themselves educationally to become independent, taxpaying citizens

making constructive contributions in their chosen fields. RFB also serves those who need recorded books in order to pursue their professional careers or vocations.

RFB serves its clients in two ways: (1) When the title requested is not in the library, it is recorded by our dedicated volunteers for the student or professional who needs

it; (2) copies of more than 37,000 titles currently available in the Master Tape Library are sent to eligible students on request.

#### The Corps of Volunteers

RFB's program could not exist without the corps of 4,800 carefully trained volunteer men and women.



Although they are volunteers, our readers and monitors adhere to highly professional standards of recording. While the reader records inside the booth, the monitor adjusts the machine to the proper level, follows the reader from a second copy of the text, interrupts and arranges to re-record any mispronunciations or errors, and presses a low frequency buzzer at the beginning of each new page and chapter. These low frequency sounds are inaudible at regular tape speed, but become high-pitched blips when the tape is run at fast forward or reverse, enabling the blind student to locate specific chapters and pages.

All readers have passed a voice test evaluated by a panel of experts. They must be able to make highly technical and specialized reading matter intelligible to our students, and they are professionals in the fields they record.

It takes approximately five hours of work to complete one hour of recording. The book must be "set up," read, monitored, checked, duplicated, packaged, and mailed, and careful records must be kept. The average book we record contains twenty-four hours of reading.

Last year, our volunteers, working in twenty-nine professionally equipped studios throughout the country, contributed 350,000 hours of expert service. The value of these services is conservatively estimated at \$4,250,000 on a salaried basis.

#### Ears are the Eyes of the Mind

Since our founding in 1951, RFB has brought light to the minds of 52,000 users by recording educational books that could not have entered their consciousness through their eyes. Last year alone, 12,650 users borrowed nearly 90,000 books.

The constantly growing Master Tape Library already contains more than 37,000 titles on a wide variety of specialized subjects and in fourteen foreign languages. Each of these titles was recorded initially at the request of a single student, but



Several RFB units produce "raised line" drawings of the graphs and figures that accompany the texts. Trained volunteers, working with specially designed tools on master sheets of thin aluminum, duplicate printed images in two dimensions. A heat process then embosses copies on durable plastic pages which are labeled and bound and delivered to students as an integral part of their recorded books.

is invariably requested by others. Some of our master tape titles have been duplicated hundreds of times.

RFB's primary purpose is educational, but in helping students prepare for successful business and professional careers, it also challenges the stereotype image of the blind as helpless and dependent.

# White House honors 1977 Scholastic Achievement Award Winners

During the presentation of the 1977 Scholastic Achievement Awards, Chip Carter stated, "These Scholastic Achievement Awards represent not only outstanding academic success and remarkable talent and determination, but are a tribute to the contributions of Recording for the Blind. All three of you are indeed an inspiration to myself and all Americans."



Standing with Chip are, from left to right, Peter B. Putnam, RFB President; Steve A. Pollo; Chip Carter; Ralph D. Black; and John A. McCann.

n May 24, at a White House ceremony in the Jacqueline Kennedy Rose Garden, Chip Carter presented Recording for the Blind's Scholastic Achievement Awards to three of the nation's highest ranking college seniors, who happen to be blind. The Awards were given in recognition of the extraordinary scholarship, determination and intellectual vigor the graduates displayed in earning their degrees. All three winners were elected to Phi Beta Kappa and have gone on to law school. During their undergraduate careers the three Award winners borrowed a total of 236 taped books provided free through the services of Recording for the Blind. The credentials of the winning trio are especially noteworthy:

RALPH D. BLACK, 21, from San Bernardino, California, blind since eight years of age, graduated with highest possible honors from California State University, Long Beach, California, with a Bachelor of Arts degree in Mathematics. With a 4.0 average (rated on a 4.0 scale), Ralph was elected to Phi Beta Kappa. Throughout his distinguished academic career, Ralph was actively involved as vice president of the Handicapped Students Association of his university. This post prepared him for assuming the more important and difficult job of Commissioner of the Associated Students Handicapped Student Commission. Ralph is pursuing a career in law. He is attending Loyola University Law School in Los Angeles.

JOHN A. McCANN. 22, from Ozone Park, New York, blind since birth, was elected to Phi Beta Kappa from the State University of New York at Binghamton, with a Bachelor of Arts degree in Political Science. He is a member of Pi Sigma Alpha, the national honor society and has been an active contributor to the university community. He was a founding member of the Binghamton Association for Disabled Individuals, and has served as chairman and president of the Association. John's activities and talents are diversified: John runs several miles each day. swims, skis, and ice skates. He is a folk singer and frequently entertains at campus and community coffee houses. He recently won first prize in a campus talent competition. John is now enrolled in Harvard Law School.

STEVE A. POLLO, 22, from Lansing, Michigan, blind since birth, graduated Phi Beta Kappa from Michigan State University, East Lansing, with a Bachelor of Arts degree in Political Science. In addition to his membership in Phi Beta Kappa, Steve is a member of the Michigan State University Honors College. Steve's scholarly achievements have not, however, precluded a variety of outside interests. One of Steve's main hobbies is amateur radio, and he holds the highest license issued by the FCC, which requires an advanced knowledge of electronics and Morse Code. He also is an accomplished professional drummer. Like the other winners, Steve is now attending law school.



n the past year, we increased the circulation of books by 11%. Much of this growth is owing to the user demand for the new four-track four hour cassettes. They are more compact, more durable, and infinitely easier to manipulate than open reels.

The conversion to cassettes and the so-called "mainstreaming" of handicapped children in public schools have created an increased demand for our services by those with print handicaps other than blindness. These include those with the perceptual disability of dyslexia or any of a variety of physical handicaps that make it difficult or impossible to use an ink print book. The latter includes cerebral palsy, multiple sclerosis, and muscular dystrophy, among others.

Another source of increased

Blind members of the RFB staff run spot checks on the duplicated tapes to assure good auditory quality. All work must meet RFB reading and recording standards developed over the years and adopted by the National Accreditation Council for Services to the Blind.



demand is recent federal legislation requiring equal employment and educational opportunities for the handicapped. RFB has more than doubled its services over the past seven years. It is likely to equal or better that increase in the next seven years. It will be impossible to satisfy the demand without the implementation of several new programs.

#### **Accelerated Response Time**

During the peak demand periods at the beginning of school and college terms, requests pour into headquarters at better than a thousand per day, or two a minute. Speed is essential so that our students will not fall behind. A computer to process orders would cut two or more working days off the present response time. It would also reduce operating costs.

#### **Duplication in Advance**

The computer would enable RFB to identify the titles of books for which we could expect requests on the basis of past demand. During slack times we could duplicate and stockpile such books in expanded storage facilities. For these books, we could provide same-day service even when demand was at its height.

#### Bibliographical Aid

Students now order books by author and title, but titles are not always a certain guide as to what the book contains, and present educational trends require students to do an increasing amount of independent research.

A computer could catalogue books by subject matter, so that our students could ask for the titles of all the books in the Master Tape Library pertinent to the topic of their research. This would tremendously enhance the library as a tool of scholarship.



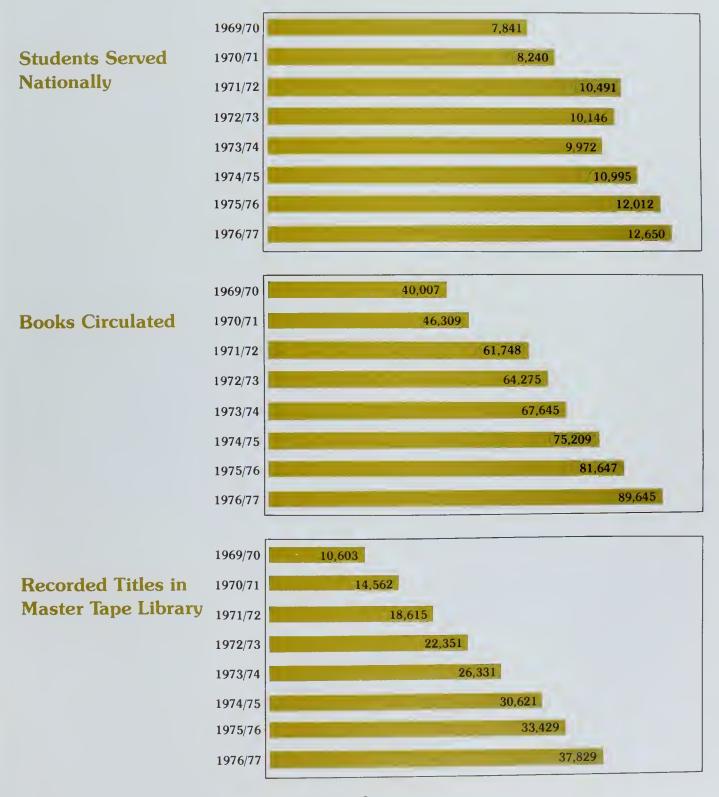
#### How You Can Help

RFB's existence depends on contributions. Our ability to help blind, perceptually and physically handicapped students and professionals is based entirely on the generosity of donors.

Bequests and Planned Gifts are most important to RFB as they help guarantee our future well-being. *All* contributions to Recording for the Blind are tax deductible. If you would like more information on Planned Giving, please write to RFB at 215 East 58th Street, New York, New York 10022.

Master tapes of each new book recorded fill an entire floor of RFB's National Headquarters in New York and can be duplicated speedily as students request them

# Progress Report: 1970-1977



# The Human Equation

The next two pages summarize the financial activities of RFB during the past year. They reflect only one part of the picture. The comments of our students reflect the human equation—what the dollars have purchased.

#### MARK ARNOLD

College student Wadsworth, Ohio

"Your tapes have been a blessing. Without them, college would seem impossible. Words cannot explain how grateful we are. Thanks again to everyone."

#### **BUD LOOMIS**

Businessman
Port Jefferson, NY

"I just wanted to tell you that I've just completed an 18 credit certificate course in Labor & Industrial Relations at Cornell University. Without the Recording for the Blind program it would not have been possible. My sincerest thanks for keeping this program alive."

#### **DENNIS POLSELLI**

Graduate student Fall River, Massachusetts

"I completed my undergraduate degree last May and am starting my Masters in Higher Education Administration, I thought I would say 'thank you' for being a large, indeed large, part of my success as an undergraduate. If anybody should have shared my graduation, it is you people who work very hard for us. I am grateful for Recording for the Blind and I hope that you're with me not only for my Master's degree, but while I will be studying for the priesthood following graduate school. Thanks very much, and God bless every one of you."

#### JAMES SCANTON

Graduate student Lincoln, Nebraska

"Just a little note of appreciation. About 39 years ago I was in high school and attended college at the University of Nebraska. We did not have the use of the tapes that you are now making, and had to dig things out the hard way. I have been taking some graduate work since last spring, and have been using your tapes. I have found these books to be of the greatest value to me. These tapes have enabled me to compete with any other student on an equal basis. Keep up the wonderful work, and many thanks to you all!"

## REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors of Recording for the Blind, Incorporated

We have examined the consolidated balance sheets of Recording for the Blind, Incorporated and its Recording Units as of June 30, 1977 and 1976 and the related consolidated statements of support, revenue and expenses and changes in fund balances and of functional expenses for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, including at June 30, 1977 and 1976 confirmation of cash and securities owned by correspondence with the depositories.

We did not examine the financial statements of certain Recording Units, which statements reflect total assets and revenue constituting approximately thirty percent and thirty-five percent, respectively, of the related consolidated totals for 1977 and 1976. These statements were examined by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included for such Recording Units, is based solely upon the reports of the other auditors.

Amounts shown for 1976 have been restated to give effect to a study resulting in an adjustment in the value assigned to donated services, as described in Note 1A.

In our opinion, based upon our examination and the reports of other auditors, the consolidated financial statements examined by us present fairly the financial position of Recording for the Blind, Incorporated and its Recording Units at June 30, 1977 and 1976, and the results of their operations for the years then ended in conformity with generally accepted accounting principles applied on a basis consistent with preceding years as restated.

September 6, 1977 60 Broad St. New York, N.Y. PRICE WATERHOUSE & CO.

Recording for	the Bl	ind, Incorpo	rated
Consolidated	Baland	ce Sheets	

1977 \$ 113,767 1,623,964 952,832 163,697 556,321 36,391	\$ 118,599 1,207,947 854,603 173,077 293,304 63,285
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1,623,964 952,832 163,697 556,321	1,207,947 854,603 173,077 293,304
952,832 163,697 556,321	854,603 173,077 293,304
163,697 556,321	173,077 293,304
556,321	293,304
556,321	293,304
'	
36,391	63,285
1,548,780	1,468,702
\$4,995,752	\$4,179,517
\$ 118.821	\$ 40,464
	25,000
,	119,282
<del></del>	
270,528	184,746
1,977,484	1,745,422
716,405	577,743
1,523,780	1,443,702
4,217,669	3,766,867
343,858	54,827
163,697	173,077
4,725,224	3,994,771
\$4,995,752	\$4,179,517
	\$ 118,821 25,000 126,707 270,528 1,977,484 716,405 1,523,780 4,217,669 343,858 163,697

Consolidated Statements of Support, Revenue		
		ne year
and Expenses and Changes in Fund Balances	ended	June 30,
•	1977	1 <b>97</b> 6
Public support and revenue:  Public support:		(as restated - Note 1A)
Contributions and grants (Notes 1C and 5)	\$2,805,657	\$2,498,762
Legacies	232,338	339,544
Special events	32,580	18,534
Revenue:	02,000	.0,00
Investment income	164,480	91,283
Miscellaneous	11,865	33,875
Miscolianesas		
•	3,246,920	2,981,998
Donated services (Note 1A)	4,257,477	4,326,233
	7,504,397	7,308,231
Expenses:		
Program services:		
Recording studio (excluding donated services		
shown below)	540,385	495,301
Production	741,491	593,439
Circulation	268,179	271,762
Central library	87,368	98,704
Unit coordination	82,277	66,192
Supporting services:		
Administration	434,093	420,372
Fund raising	272,790	237,764
Public information	89,884	93,495
	2,516,467	2,277,029
Donated recording studio services (Note 1A)	4,257,477	4,326,233
bollated recording studio services (Note 1A)		
	6,773,944	6,603,262
Excess (deficiency) of public support and revenue		
over expenses:		
From operations	209,084	467,900
From legacies	232,338	339,544
From restricted funds (Note 3)	289,031	(102,475)
	730,453	704,969
Fund balance at beginning of year	3,994,771	3,289,802
	\$4,725,224	\$3,994,771
Fund balance at end of year	54,123,224	90,004,771

## Recording For the Blind, Incorporated Consolidated Statement of Functional Expenses

For The Years Ended June 30, 1977 and 1976

		Program services									
						Donated recording	Sup	ponng service:	s	1977	1976
	Recording	Production	Circulation	Central	Unit coordination	studio services	Administration	Fund raising	Public information	Tofal expenses	Total expenses
											(as restated—
											Note 1A)
Donated services (Note 1A)						\$4,257,477				\$4,257,477	\$4,326,233
Salaries and payroll taxes	\$289,457	\$390.895	\$155,502	\$45,139	\$19,139		\$223,635	\$ 84,764	\$40,471	1,249,002	1,149,796
Insurance and employee benefits	15.090	40.462	16,032	4.687	1,990		18,104	8,715	4.199	109,279	101,140
Professional fees	5,700						52,810	29,421		87,931	64,568
Building repairs and maintenance	56,931	37,521	17,779	14,449	2,737		48,925	2,918	6,388	187,648	147,656
Printed materials and supplies	11.358	251	22,726	942	3,062		29,252	62,764	27,371	157,726	146,800
Telephone and telegraph	7,361						28,476			35,837	30,273
Postage and mailing	5,840		39,302	9,628	1,633		7,185	81,555	3,920	149,063	116,406
Tapes	55,971	135,387					'			191,358	159,084
Packaging of books and tapes	379	71,652	891	1,124						74,046	34,227
Equipment repairs and maintenance	32,801	22,646					318			55,765	47,570
Oata processing		4,115	13,766	4,115	4,115					26,111	36,075
Books and publications	420			6,344	30,230					36,994	64,427
Travel and meetings	2,938	346			14,081		7,739	905	501	26,510	46,044
Unit conference					5,290		595			5,885	1,579
Awards							557		6,915	7,472	16,138
Miscellaneous	5,132	2,421	115				5,502	808	119	14,097	27,338
Total expenses before depreciation	489,378	705,696	266,113	86.428	82,277	4,257,477	423,098	271,850	89,884	6,672,201	6,515,354
Depreciation of building and equipment	51,007	35,795	2,066	940			10,995	940		101,743	87,908
Total expenses	\$540,385	\$741,491	\$268,179	\$87,368	\$82,277	\$4,257,477	\$434,093	\$272,790	\$89,884	\$6,773,944	\$6,603,262

#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 1977 AND 1976

#### NOTE 1-NATURE OF THE ORGANIZATION AND SIGNIFICANT **ACCOUNTING POLICIES:**

#### Nature of the organization:

Recording for the Blind, Incorporated (RFB) is a not-for profit corporation established for the purpose of providing visually handicapped people with the reading tools to educate themselves in competition with their sighted peers. This objective is accomplished by providing, free of charge, textbooks and educational material recorded by volunteers with specialized knowledge of the subject

#### SIGNIFICANT ACCOUNTING POLICES:

The consolidated financial statements include the National Headquarters of RFB and its Recording Units. Significant accounting policies are as follows:

#### A-Donated services

Recording for the Blind, Incorporated tollows the practice of recording the estimated value of donated services received to comply with the provisions of the AICPA Industry Audit Guide for Voluntary Health and Weltare Organizations. Oonated services for RFB consist primarily of recording studio time spent by volunteers. These donated services are recorded as both public support and expenses; therefore, there is no effect on the excess of public support and revenue over expenses.

As a result of a recent study by RFB, the value assigned to donated services for 1977 has been established at \$12.50 an hour, based on an estimate of the national average annual compensation of volunteers and the specialized nature of the work. This study gives effect to increases due to inflation since 1973, and increase in the complexity of books read requiring more volunteers with specialized skills, and other lactors. The \$12.50 rate has also been retroactively applied in computing the donated services for 1976 in order to achieve comparability

#### B-Fixed assets:

RFB tollows the practice of capitalizing all expenditures for land, building and equipment and depreciating these assets on a straightline basis over their estimated useful lives. The fair market value of donated fixed assets is similarly capitalized and depreciated

#### C-Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor Pledges are recorded as received and amounts designated by the donor as applicable to tuture periods are deferred.

#### D-income taxes

RFB is exempt from federal income taxes under Section 501(c)3 of the "Internal Revenue Code

#### NOTE 2-LAND, BUILDING AND EQUIPMENT:

The costs of land, building, and equipment were:

	June 30,		
	1977	1976	
Land	\$ 349,534	\$ 333,534	
Buildings	837,117	803,017	
Improvements	186,137	177,367	
Recording equipment	739,335	597,104	
Office equipment	60,332	68,732	
	2,172,455	1,979,754	
Less-Accumulated			
depreciation	623,675	511,052	
	\$1,548,780	\$1,468,702	

#### NOTE 3-RESTRICTED FUNDS:

Restricted general funds represent confributions that were designated for new equipment and completion of the Ouplicate Master Tane Library Transactions for 1977 and 1976 were as follows:

he cipiarà. Halleactione for 1977 90	and 1976 were as follows:		
	1977	1976	
Balance at beginning of year	\$ 54,827	\$157,302	
Contributions	652,140	261,079	
Expenditures	(363,109)	(363,554)	
8alance at end of year	\$343,858	\$ 54,827	

Of the balance of \$343,858 at June 30, 1977, \$282,728 represents contributions received for completion of the Ouplicate Master Tape Library under the matching grant from the National Endowment for the Humanities as described in Note 5.

Endowment lund transactions for 1977 and 1976 are summarized as follows:

	1977	1976
Balance at beginning of year	\$173,077	\$179,381
Contributions Transfers to unrestricted lunds	20,785	
(Chicago unit)	(30,165)	(6,304)
Balance at end of year	\$163,697	\$173,077

Tranfers from endowment tunds during 1977 were made in order to eliminate funds functioning as endowments from the donor restricted endowment tund balance based upon the report of the Chicago unit

#### NOTE 4-FUNOS NELD BY DTNER ORGANIZATIONS:

The accompanying financial statements do not include approximately \$200,000 of investments held by Peninsula Endowment ("Peninsula") at June 30, 1977 and 1976. The income from Peninsula, which is a separate legal entity, is presently intended primarily and exclusively for use by the San Francisco Peninsula Unit of RFB. Ouring each of the years ended June 30, 1977 and 1976, Peninsula contributed approximately \$3,000 to RF8, which has been reflected in the accompanying financial statements.

In the opinion of management of RF8, for the years ended June 30, 1977 and 1976, Peninsula was not under common control with RFB and did not solicit funds from the general public in the name of RF8: accordingly, Peninsula has not been included in the consolidated financial statements of RFB

#### NOTE 5-GOVERNMENT FUNDING:

During 1975 RFB entered into a contract with the Bureau of Education for the Handicapped, Department of Health, Education and Weltare under which RFB has received \$500,000 per annum to help delray the costs of lurnishing recorded textbooks to blind and physically handicapped students. This contract, which has been renewed through February 28, 1978, entitles RF8 to \$125,000 quarterly upon submission of annual unit cost information and statistics on books distributed each quarter.

In July, 1976, RFB was awarded a matching grant by the National Endowment for the Humanities (NEH) for completion of the Ouplicate Master Tape Library whereby NEH will match contributions received from private sources for this project up to a maximum of \$267,500, yielding a total grant award of \$535,000. Receipts of \$442,000 from this grant are included as revenue in 1977.

#### NOTE 6-PENSION PLAN:

The organization has a noncontributory pension and retirement plan covering substantially all of its regular employees. Expense of the plan was \$34,504 and \$30,746 for the years ended June 30. 1977 and 1976, respectively. The policy of RFB is to lund pension costs accrued, and based upon actuarial assumptions as of July 1, 1977, such funds exceed the value of vested benefits

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Hope School 3978 LaColina Rd. Santa Barbara 93110 (805) 687-6393

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LaGrange Rd. & 143rd St. Orland Park 60462 (312) 349-9356

University of Illinois Champaign 61820 (217) 333-4605

North Central College Naperville 60540 (312) 420-0722

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240 Haldeman Ave. Louisville 40206 (502) 895-9068

Belknap Campus University of Louisville Louisville 40208 (502) 588-5856

10817 LaGrange Rd. Anchorage 40223 (502) 245-5811

#### **MASSACHUSETTS**

Lenox Library Lenox 01240 (413) 637-0889

168 Cole Avenue Williamstown 01267 (413) 458-3641

#### **MICHIGAN**

Kresge Science Library Wayne State University Detroit 48202 (313) 833-0048

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